

# 2008 Michigan 1040CR-2

## Homestead Property Tax Credit Claim for Veterans and Blind People

### Forms and Instructions

Jennifer M. Granholm, Governor  
Robert J. Kleine, State Treasurer

**[www.michigan.gov/taxes](http://www.michigan.gov/taxes)**



### E-file and make it easy on yourself...

E-file your *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2) with or without a *Michigan Individual Income Tax Return* (MI-1040) and get your refund faster. Visit the Michigan Department of Treasury Web site at **[www.MIfastfile.org](http://www.MIfastfile.org)** to find an authorized e-file provider near you, a list of resources offering this service, and information on free e-file services.



### Direct Deposit

Your refund is deposited safely into your account at the financial institution of your choice and is immediately available. No more waiting in line to cash your check. See page 9.

### Unclaimed Property

The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if the Michigan Department of Treasury is holding funds for you or your family, visit Treasury's Web site at **[www.michigan.gov/unclaimedproperty](http://www.michigan.gov/unclaimedproperty)**.

This booklet is intended as a guide to help complete your return. It does not take the place of the law.

**Filing Due Date: April 15, 2009**

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## Tax Information and Assistance

### **Self Service Options**

The Michigan Department of Treasury (Treasury) offers a variety of services designed to assist you, and most are available 24 hours a day, seven days a week.

**IMPORTANT:** To obtain information about your account using the Internet and Telephone Options listed below, you will need the following information from your return:

- Social Security number of the primary filer (the filer listed first on the return)
- Tax year of the return
- Adjusted gross income (AGI) or household income
- Filing status (single, married filing jointly, married filing separately).

### **Internet Options**

**[www.michigan.gov/incometax](http://www.michigan.gov/incometax)**

Find the following information on this Web site:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms
- Free assistance in preparing your return
- Other tax time resources.

**[www.michigan.gov/iit](http://www.michigan.gov/iit)**

This secure Web site was designed specifically to protect your personal tax information. Use this Web site to:

- Check the status of your return
- Check estimated payments you made during the year
- Check the status of letters you have sent to Treasury
- Change your address
- Ask a specific question about your account.

### **Telephone Options**

**1-800-827-4000**

#### **Automated Information Service**

With Treasury's automated phone system, you can:

- Request the status of your refund
- Request information on estimated payments
- Order current tax year forms.

**Tele-Help:** For prerecorded information about income tax and tax credit topics, dial 1-800-827-4000 and press option "1." See a list of topics below.

While most questions can be answered by the Automated Information Service, you may speak with a customer service representative from 8:00 a.m. to 4:45 p.m., Monday through Friday, by calling 1-800-827-4000.

Telephone help is available using teletypewriter (TTY) equipment by calling (517) 636-4999. Printed material in an alternate format may be obtained by calling 1-800-827-4000 and pressing options 1, 4, and 223.

### **Tax Information at Your Fingertips!**

#### **Tele-Help Code Numbers and Topics**

112	Address changes
151	Deceased taxpayers
192	Direct Deposit; routing transit number
171	Electronic filing
181	Home electronic filing
331	Home Heating Credit
411	Principal Residence Exemption Affidavits
351	Household income/adjusted gross income, difference
101	Penalty and interest calculation
131	Refund offsets
121	Requesting a copy of your return
127	Residency
191	Tax due, penalty and interest
321	Special situations for property tax credits
229	Venture Capital Deduction
111	Where to go for help
141	Who must file an income tax return; how to file

If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if a volunteer tax assistance program is available.

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## A Note About Debts

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By law, any money you owe to the State and other agencies must be deducted from your refund or credit before it is issued. Debts include: money you owe for past-due taxes, student loans, child support due the Friend of the Court, an Internal Revenue Service (IRS) levy, money due a State agency, a court-ordered garnishment, or other court orders. Taxpayers who are married, filing jointly, may receive an *Income Allocation to Non-Obligated Spouse* (Form 743) after the return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a debt. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

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## Mailing Label

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Review the label on the back cover of this booklet. If your name and address are correct and your filing status is the same as last year (single, married filing jointly, or married filing separately), place the label on the top of page 1 of your tax return. It is important that you place your label in the space provided. If the information on your label is not correct, do not use the label. Enter the correct information on your return.

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## DHS/FIP Benefits Worksheet

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If you received Family Independence Program (FIP) assistance or other Department of Human Services (DHS) benefits in 2008, you will need to complete the FIP/DHS Benefits Worksheet on page 8. Carry the amount from your Worksheet to line 30 on your MI-1040CR-2.

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## Completing Your Forms

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Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

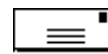
- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Filling in the lines if they do not apply to you or if the amount is zero
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the FIP blank (line 24), entering the wrong amount of FIP assistance, or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year. Do not staple multiple year returns together.

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## Where to Mail Your Claim

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Mail your claim to:



**Michigan Department of Treasury**  
**Lansing, MI 48956**

Do not mail your 2008 claim in the same envelope with a claim for any other tax year or the processing of your 2008 claim will be delayed. Mail your 2008 claim in a separate envelope. **Do not staple** claims together.

# General Information About the Homestead Property Tax Credit

This booklet is intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Individual Income Tax Return* (MI-1040), wait until you complete that form, then file your credit claim with it.

A Homestead Property Tax Credit Claim for Veterans and Blind People (MI-1040CR-2) is included in this booklet. If you qualify based on the information below, complete this form and the Homestead Property Tax Credit Claim (MI-1040CR). File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under United States Code (USC) Section 42. Social Security numbers are used by Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the

home heating and property tax credit claims filed and to deter fraudulent filing(s).

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## Who May Claim a Property Tax Credit

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You may claim a property tax credit if all of the following apply:

- You were a Michigan resident at least six months of 2008.
- Your homestead is located in Michigan.
- You pay property taxes or rent on your Michigan homestead.

You can have only one homestead at a time and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is not considered your homestead.

Your homestead is in your state of domicile. Domicile is the place where you have your permanent home. It is the place to which you plan to return whenever you go away. Even if you spend the winter in a southern state, your domicile is still Michigan. College students and others whose permanent homes are not in Michigan are not Michigan residents. Domicile continues until you establish a new permanent home.

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## Who May File the MI-1040CR-2

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You may file MI-1040CR-2 if you are:

- Blind and own your homestead
- A veteran with a service-connected disability or veteran's surviving spouse
- A surviving spouse of a veteran deceased in service

- Active military, pensioned veteran or his or her surviving spouse whose household income is less than \$7,500
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I whose household income is less than \$7,500.

If you are blind and rent your homestead, claim your credit on MI-1040CR as a totally and permanently disabled person. See page 2 if you need the MI-1040CR.

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### Household Income Limits

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Household income cannot be more than \$7,500 for some military personnel. See line 6 on MI-1040CR-2 for more information. If your income is over the limit for MI-1040CR-2, you may qualify for a credit using MI-1040CR.

Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, you must annualize your income to determine if the income limitation applies. See instructions for annualizing on page 8.

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### Property Tax Credit Limits

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If you own your home, your credit is based on the 2008 property taxes levied on your home, the taxable value of your homestead, and the allowance for your filing category. See Table 1 on page 10 for your allowance. If you do not know the taxable value of your homestead, contact your local treasurer.

If you rent your home, your credit depends on how much rent you pay, an allowance for your filing category, and the millage rate on the rented property. The millage rate is the total millage levied by your city or township, county, and school district. If you do not know the rate, contact your local treasurer.

Your credit cannot be more than \$1,200.

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### When to File

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If you do not have to file a 2008 *Michigan Individual Income Tax Return* (MI-1040), you may file your credit claim as soon as you know your

household income and property taxes levied in 2008. If you are required to file a Michigan income tax return, your credit claim should be attached to your tax return and filed by April 15, 2009, to be considered timely. The deadline for claiming a refund is April 15, 2013.

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### Delaying Payment of Your Property Taxes

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Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information about delaying payment of your property taxes.

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### Household Income

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Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your federal AGI plus all income exempt or excluded from AGI. Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

#### Household income does NOT include:

- Federal economic stimulus payments (rebates) issued by the IRS
- Payments received by participants in the foster grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party. For example, payments made by the DHS to a provider of a service (e.g., a doctor).

**Note:** If payment is made from money withheld from your benefit, the payment is part of household income (e.g., DHS may pay your rent directly to the landlord).

- Money received from a government unit to repair or improve your homestead
- Surplus food or food assistance program benefits
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards, or prizes

• The first \$300 in gifts, cash, or expenses paid on your behalf by a family member or friend

• Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums

• Life, health, and accident insurance premiums paid by your employer. However, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income.

- Loan proceeds
- Inheritance **from a spouse**
- Life insurance benefits **from a spouse**.

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### Property Taxes That Can Be Claimed for Credit

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Ad valorem property taxes levied on your homestead in 2008, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2008 taxes the amount of property taxes billed in 2008 from a corrected or supplemental tax bill. You must deduct from your 2008 property taxes any refund of property taxes received in 2008 that was a result of a corrected tax bill from a previous year.

#### Do not include:

- Delinquent property taxes (e.g., 2007 property taxes paid in 2008)
- Penalty and interest on late payment of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Association dues on your property
- Most special assessments for drains, sewers, and roads do not meet specific tests and may not be included. You may include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire, or advanced life support services and are levied township-wide, except for all or a portion of a village.

**Home used for business.** If you use part of your home for business, you can claim the property taxes on the living area of your homestead but **not** the property taxes on the portion used for your business.

**Note:** School operating taxes are only levied on the non-homestead portion of the property and may not be included in taxes levied when computing the property tax credit.

**Owner-occupied duplexes.** When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

**Owner-occupied income property.** Apartment building and duplex owners who live in one of the units or single-family homeowners who rent a room(s) to a tenant(s) must do two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 20 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. Form 1040.

For example, your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

**Step 1:**

$\$395 \times 12 = \$4,740$  annual rent

$\$4,740 \times 0.20 = \$948$  taxes attributable to the apartment

$\$2,150$  eligible taxes -  $\$948 = \$1,202$  taxes attributable to owner's homestead

**Step 2:**

$\$2,150$  total taxes -  $\$858$  taxes claimed as a business deduction =  $\$1,292$  taxes attributable to homestead

**Step 3:**

The owner's taxes that can be claimed for credit are \$1,202, the smaller of the two computations.

**Farmers.** Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and

you have lived in your home **more** than ten years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.

- If gross receipts from farming are less than your household income and you have lived in your home **less** than ten years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may **not** claim **rent paid** for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2008 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are **not** included in household income. If you included this amount in your taxable farm income, subtract it from household income.

### **Rent That Can Be Claimed for Credit**

You must be under a lease or rental contract to claim rent for credit. In most cases, 20 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you rent or lease housing that is subject to a **service charge or fees paid** instead of property taxes, you may claim a credit based upon 10 percent of the gross rent paid.
- If your housing is **exempt** from property tax and no service fee is paid, you are **not** eligible for credit. This includes university- or college-owned housing.
- If your **housing costs are subsidized**, base your claim on the amount **you** pay. Do **not** include the federal subsidy amount.
- If you are a **mobile home park resident**, claim the \$3 per month specific tax plus 20 percent of the balance of rent paid.
- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 20 percent of that land rent. (Do **not** take 20 percent of your total monthly payment.)

- When you pay **room and board in one fee**, you must also determine your tax to claim for credit based on square footage. For example, you pay \$750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year. If you pay room and board in separate billings, you must base your property tax credit on rent.

**Step 1:**  $600/62,000 = 0.0097$

**Step 2:**  $\$54,000 \times 0.0097 = \$524$  taxes you can claim for credit

### **Amending Your Claim**

File a new claim form and write "Amended" across the top of the form. You must do this within four years of the due date of your original income tax return.

### **If You Moved in 2008**

**Residents** who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definition of domicile on page 3.)

**If you bought or sold your home**, you must prorate your taxes. Complete lines 31 through 41 to determine taxes that can be claimed for credit. Use only the taxes levied in 2008 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property.

### **Married During 2008**

Complete lines 31 through 41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42 through 53 if one spouse rented part of the year. Combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. Write "Married in 2008" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2008.

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## Part-year Residents

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If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received while a Michigan resident in household income. Complete lines 31 through 41 to determine the taxes eligible to be claimed for credit on your Michigan homestead. See page 19 of the MI-1040 booklet.

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## Residents of Nursing Homes and Other Adult Care Homes

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If you are a resident of a nursing home, adult foster care home, or home for the aged, file MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2008 Michigan Individual Income Tax Forms and Instructions* booklet. To obtain the booklet, see page 2.

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## Deceased Claimant's Credit

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The estate of a taxpayer who died in 2008 (or 2009 before filing a claim) may be entitled to a credit for 2008. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the deceased taxpayer's Social Security number and the personal representative's address. If taxpayer died after December 31, 2007, enter the date of death in the "Deceased Taxpayers" box on the bottom of MI-1040CR-2, page 2.

The **surviving spouse** may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "DECD" after the deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2. Include the deceased's income in household income. See the "Deceased Taxpayer Chart of Examples," page 10, example A.

If filing as a **personal representative** or **claimant** to the refund of a single deceased taxpayer, you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S. Form 1310) or *Michigan Claim for Refund Due a Deceased Taxpayer* (MI-1310). Enter the deceased's name

in the Filer's Name fields and the representative's or claimant's name and title in the Spouse's Name fields. See the "Deceased Taxpayer Chart of Examples," page 10, examples B or C. A claimant must prorate to the date of death as noted in the following paragraph.

The **personal representative** or **claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2008 tax year, must prorate taxes to the date of death. Complete lines 33 through 41 to prorate the property taxes or lines 42 through 53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 8.) Attach a copy of the tax bills or rent receipts. If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you must attach a U.S. Form 1310 or MI-1310. Enter the names of the deceased persons in the Filer's and Spouse's Name fields and the representative's or claimant's name, title, and address in the Home Address field. See "Deceased Taxpayer Chart of Examples," page 10, examples D or E.

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## Separated and Filing a Joint Return With Your Spouse

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Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both spouses for the entire year.

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## Filing Separate Federal and State Returns and Maintaining Separate Homesteads

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You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

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## Separated or Divorced in 2008

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Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

**Example:** Bob and Susan separated on October 2, 2008. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home,

and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 275 days.

**Step 1:** Calculate the prorated income for each spouse for the 275 days they lived together. Divide each spouse's total income by 366 days, then multiply that figure by 275.

Susan (\$20,000/366) x 275 = \$15,027

Bob (\$25,000/366) x 275 = \$18,784

**Step 2:** Add both prorated incomes together to determine the total income for the time they lived together.

\$15,027 + \$18,784 = \$33,811

**Step 3:** Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

Susan \$15,027/\$33,811 = 44%

Bob \$18,784/\$33,811 = 56%

**Step 4:** Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 366 days then multiply by 275 days.

(\$1,860/366) x 275 = \$1,398

**Step 5:** Calculate each individual's share of the prorated taxes. Multiply \$1,398 by the percentages determined in Step 3.

Susan \$1,398 x 44% = \$615

Bob \$1,398 x 56% = \$783

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37 through 40.

Susan uses lines 33 through 40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42 through 52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the form instructions.

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## Married, Filing Separately

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Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and include income from both spouses in household income. Divide the credit

as you wish. If each spouse claims a portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return. Enter your portion of the credit on line 27 of MI-1040.

### Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or

owns a share of the home. Each adult should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

## Line-by-Line Instructions for MI-1040CR-2

*Lines not listed are explained on the form.*

**Lines 1, 2, and 3:** Enter your name(s), address, and Social Security number(s). If you are married filing separate claims, enter both Social Security numbers but do **not** enter your spouse's name.

**Line 4:** See pages 15 and 16.

**Line 5:** If you and your spouse had a different residency status, check the box that applies to each spouse in 2008.

### Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of MI-1040CR-2. Renters, go to line 42 of MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2008. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who May Claim a Property Tax Credit" on page 3 and "Household Income" on page 4.)

**Line 8:** If you own your homestead, enter the taxable value of your homestead from your 2008 property tax statement or assessment notice. If you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

If you rent your homestead, you must complete Part 2 to determine the taxable value of your homestead. You will need to know the total millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

**Line 9:** Read "Property Taxes That Can Be Claimed for Credit" on page 4 before you complete this line.

**Line 10:** Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief. See example on page 10.

**Line 12:** Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay, or long-term disability benefits, including income protection insurance and any other amounts reported to you on Form W-2.

**Line 14:** Enter the total of the amounts from your U.S. *Schedule C* (business income or loss), U.S. Form 4797 (other gain or loss), and U.S. *Schedule E* (rents, royalties, partnerships, S corporations, estates, and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

**Line 15:** Enter all annuity, retirement pension, and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. Form 1099-R. If no taxable amount is shown on your U.S. Form 1099-R, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. Form 4972. Do not include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI).

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume that all contributions to the Roth IRA are withdrawn first. **Note:** Losses from Roth IRAs cannot be deducted.

**Line 16:** Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

**Line 17:** Enter net capital gains and losses. This is the total of short- and long-term gains, less short- and long-term losses from your U.S. *Schedule 1040D*, line 16 (for gains) or line 21 (for losses--cannot exceed \$3,000). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

**Line 18:** Enter alimony received and other taxable income. Describe other taxable income. This includes:

- Awards, prizes, lottery, bingo, and other gambling winnings over \$300 (see "Household income does NOT include:" on page 4).
- Farmland Preservation Tax Credits if not included in farm income on line 16.

**Line 19:** Enter your Social Security, Supplemental Security Income (SSI), and/or Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Do **not** include the amount deducted for Medicare.

**Line 20:** Enter child support and all care payments received as a foster parent. **Note:** If you received a 2008 *Child Support Year-End Statement*

(FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

**Line 22:** Enter other nontaxable income. This includes:

- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
- Death benefits paid by or on behalf of an employer
- The value over \$300 in gifts of cash, merchandise, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives, or friends
- Minister's housing allowance
- Amounts paid directly to you as a scholarship, stipend, grant, or GI bill benefits
- Reimbursements from dependent care and/or medical care spending accounts.

Also include such payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

**Line 23:** Enter service-connected disability compensation and pension benefits from the Veterans Administration and workers' compensation benefits. Veterans receiving retirement benefits should enter the benefits on line 15.

**Line 24:** Enter the total payments made to your household by the DHS and all other public assistance payments. Your *2008 Client Annual Statement* (DHS-1241) mailed by DHS in January 2009 will show your total DHS payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance, and vendor payments for shelter, heat, and utilities. **Note:** If you received a 2008 FEN-851, subtract the amount of child support payments entered on line 20 from the total DHS payments and enter the difference here.

**Line 26:** Enter total adjustments from your U.S. Form 1040, line 36, or U.S. Form 1040A, line 20. Describe adjustments to income. These adjustments reduce household income and include some of the following:

- Payments to individual retirement accounts (IRAs), SEP, SIMPLE, or qualified plans
- Student loan interest deduction
- Moving expenses **into** or **within** Michigan can be included in Other adjustments (MI-1040CR-2, line 26) to reduce Household Income. Moving expenses when moving **out** of Michigan cannot be included in Other adjustments to reduce Household Income.
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Jury duty pay you gave to your employer
- Archer MSA deduction
- Any other adjustments to gross income included on your 2008 U.S. Form 1040, line 36.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your MI-1045.

**Line 27:** Enter medical insurance or HMO premiums you paid for yourself and your family (**not Medicare**). Include medical insurance premiums paid through post-tax payroll deduction. Include the portion of auto insurance paid for medical coverage. Do **not** include insurance premiums deducted on line 26 or premiums paid for income protection and long-term care insurance, or life insurance; or amounts paid through pre-tax payroll.

**Line 29:** Household Income is used only to compute your credit. Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category.

### **Credit Proration for FIP/DHS Benefit Recipients**

If you received FIP assistance or other DHS benefits in 2008, prorate your credit to reflect the ratio of

income from other sources to your total household income. Do not include amounts paid directly to the landowner on your behalf by a government agency. To prorate your credit, complete your MI-1040CR-2, lines 1 through 29 first, then use the information from your MI-1040CR-2 to complete the worksheet below.

### **FIP/DHS Benefits Worksheet**

- A. Amount from line 24  
(FIP and other DHS benefits) \_\_\_\_\_
- B. Amount from line 29  
(Household Income) ..... \_\_\_\_\_
- C. Subtract line A from line B (if amount is negative, enter zero) \_\_\_\_\_
- D. Divide line C by line B  
and enter percentage here .... \_\_\_\_\_
- E. Amount from line 11  
(maximum \$1,200) ..... \_\_\_\_\_
- F. Multiply line E by line D.

**Enter here and carry amount to MI-1040CR-2, line 30** ..... \_\_\_\_\_

### **Your Credit**

**Line 30:** Enter the amount below that applies to you (maximum \$1,200).

- FIP and DHS recipients, enter amount from the worksheet, page 8.
- Taxpayers who have household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of MI-1040CR-2. If the annualized household income is \$73,650 or less, no reduction is necessary. Then use **actual** household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does **not** have to annualize the deceased spouse's income.

**To annualize income (project what it would have been for a full year):**

**Step 1:** Divide 366 by the number of days the claimant lived or was a Michigan resident in 2008.

**Step 2:** Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.



## Renters (Veterans Only)

See “Rent That Can Be Claimed for Credit” on page 5.

**Line 42:** If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner’s name and address, number of months rented, rent paid per month, and total rent paid. Do this for each Michigan homestead rented during 2008. If you need more space, attach an additional sheet. Do **not** include more than 12 months’ rent. Do **not** include amounts paid directly to the landowner on your behalf by a government agency, unless payment is made with money withheld from your benefit.

**IMPORTANT:** If you rented your Michigan homestead(s) for the entire year, complete lines 42 through 46. If you rented your Michigan homestead(s) for part of the year, complete lines 42 through 53.

## When You Have Finished

### Sign your return

Review your claim to make sure your name(s), Social Security number(s), address, and all other important information are on the claim.

If the preparer is someone other than the taxpayer, he or she must include the name and address of the firm he or she represents and preparer tax identification or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

### Attachments

Assemble your claim and attachments in the following order and staple in the upper-left corner.

- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR-2)
- Home heating credit (MI-1040CR-7).

If you are also filing MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

See “Where to Mail Your Claim” on page 3. Keep a copy of this form and all supporting documents for six years.

## Direct Deposit

First check with your financial institution to:

- Ensure it will accept Direct Deposit
- Obtain the correct Routing Transit Number (RTN) and Account Number

- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

If we are unable to honor your request for Direct Deposit, we will send you a check.

**a. Routing Transit Number.** Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check (see check sample below). The first two digits must be 01 through 12 or 21 through 32.

**b. Type of Account.** Check the box for checking or savings.

**c. Account Number.** Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check (see check sample below). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

Richard and Cindy Jones 123 Main Street Anytown, MI 49111		Date: _____	1800
<b>DO NOT ATTACH A CHECK OR CHECK COPY TO THIS FORM</b>		\$ _____	Dollars
ANYTOWN BANK Anytown, MI 49111			
Routing Transit Number	Account Number		
: 270000065	: 300000915	“ “ 1800	<div>Do not include check number</div>

## DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 6.)

### A. Joint Filers with Surviving Spouse

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	

### D. Joint Filers with Personal Representative

1. Filer's First Name John	M.I. A	Last Name Brown	EST OF
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	EST OF
Home Address (No., Street, P.O. Box or Rural Route) John H. Jones REP 123 Main St.			

### B. Single Filer with Personal Representative

1. Filer's First Name John	M.I. A	Last Name Brown	EST OF
If a Joint Return, Spouse's First Name Sam	M.I. W	Last Name Jones	REP

### E. Joint Filers with Claimant

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name Jane	M.I. C	Last Name Brown	DECD
Home Address (No., Street, P.O. Box or Rural Route) John H. Jones CLAIMANT 123 Main St.			

### C. Single Filer with Claimant

1. Filer's First Name John	M.I. A	Last Name Brown	DECD
If a Joint Return, Spouse's First Name John	M.I. P	Last Name Jones	CLAIMANT

**TABLE 1 - VETERANS AND BLIND STATUS AND TAXABLE VALUE ALLOWANCE (TVA)**

Filing Status	Percent of Disability	TVA
A. Blind (if each spouse is blind, the TVA is \$7,000) .....		\$3,500
B. Veteran with service-connected disability (or his/her surviving spouse) .....	10-50%.....	3,500
	60-80%.....	4,000
	90 - 100%.....	4,500
C. Surviving spouse of veteran deceased in service.....		4,500
D. Active military, pensioned veteran, or his or her surviving spouse.....		3,500
E. Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I.....		2,500

## CREDIT COMPUTATION EXAMPLES

To calculate your credit, first divide the allowance from Table 1 above by the taxable value of your homestead. The result is a percentage. Multiply this percentage by the property taxes levied on your homestead to arrive at your credit (maximum \$1,200).

**Homeowner's example:** You are a 90 percent disabled veteran, age 66, with household income of \$20,000. Your home has a taxable value of \$15,000 and the property tax is \$750. As a disabled veteran your taxable value allowance (TVA) from Table 1 above is \$4,500. Compute the credit as follows:

$\$4,500 \text{ TVA (from Table 1)} / \$15,000$   
 $30\% \text{ refundable (0.30)}$   
 $\$750 \text{ property taxes} \times 0.30 = \$225 \text{ credit}$

**Renter's example:** The taxable value of the rented homestead is determined by multiplying your rent by 20 percent and dividing the result by the non-homestead millage rate. For example, you are a pensioned veteran and rent your home

for \$395 per month. Your local assessor tells you the non-homestead rate for your home is 56 mills (0.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

$\$395 \text{ monthly rent} \times 12 = \$4,740 \text{ yearly rent}$   
 $\$4,740 \times 0.20 = \$948 \text{ taxes attributable to rent}$   
 $\$948 / 0.056 \text{ (non-homestead rate)} = \$16,929 \text{ (taxable value)}$   
 $\$3,500 \text{ TVA (from Table 1)} / \$16,929 \text{ (taxable value)} = 20.67\% \text{ (0.2067) refundable}$   
 $\$948 \text{ property taxes} \times 0.2067 = \$196 \text{ credit}$

**Reminder:** Blind people who rent their homestead do **not** qualify for credit on MI-1040CR-2 and should file as blind and permanently disabled persons on MI-1040CR.

The form contained in this booklet (pages 11 - 14) is **posted separately**. Select and print the form.

**Forms**

**Page No.**

**MI-1040CR-2, Homestead Property Tax Credit**

**Claim for Veterans and Blind People ..... 11-14**

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blank. Book continued on  
next page.

# School District Code List (See MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the left of the names. When more than one district has the same name, the city or county name in parentheses helps you choose the right district. **Residents**, choose the code for the district where you lived December 31, 2008. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents**, enter “10000” in the code box.

31020	Adams Twp.	41050	Caledonia	66045	Ewen-Trout Creek	82340	Huron
46020	Addison	31030	Calumet	40060	Excelsior	63220	Huron Valley
46010	Adrian	30010	Camden-Frontier	68030	Fairview	58070	Ida
58020	Airport	74040	Capac	63200	Farmington	44060	Imlay City
79010	Akron-Fairgrove	25080	Carman-Ainsworth	18020	Farwell	82080	Inkster
24030	Alanson	55010	Carney-Nadeau	03050	Fennville	16050	Inland Lakes
05010	Alba	79020	Caro	25100	Fenton	34010	Ionia
13010	Albion	73030	Carrollton	63020	Ferndale	34360	Ionia Twp.
01010	Alcona	59020	Carson City-Crystal	50090	Fitzgerald	22010	Iron Mountain
74030	Algonac	76070	Carsonville-Pt. Sanilac	82180	Flat Rock	27020	Ironwood
03030	Allegan	32030	Caseville	25010	Flint	52180	Ishpeming
82020	Allen Park	79030	Cass City	25120	Flushing	29060	Ithaca
70040	Allendale	14010	Cassopolis	40020	Forest Area	38170	Jackson
29010	Alma	41070	Cedar Springs	41110	Forest Hills	58080	Jefferson (Monroe)
44020	Almont	50010	Center Line	36015	Forest Park	70175	Jenison
04010	Alpena	05035	Central Lake	19070	Fowler	69030	Johannesburg-Lewiston
50040	Anchor Bay	59125	Central Montcalm	47030	Fowlerville	30030	Jonesville
81010	Ann Arbor	75030	Centreville	73190	Frankenmuth	39010	Kalamazoo
06010	Arenac Eastern	15050	Charlevoix	10025	Frankfort-Elberta	51045	Kaleva Norman Dickson
50050	Armada	23030	Charlotte	50100	Fraser	40040	Kalkaska
07010	Arvon Twp.	31050	Chassell Twp.	53030	Free Soil	25110	Kearsley
29020	Ashley	16015	Cheboygan	73200	Freeland	41140	Kelloggsville
13050	Athens	81040	Chelsea	62040	Fremont	41145	Kenowa Hills
25130	Atherton	73110	Chesaning Union	61080	Fruitport	41150	Kent City
60010	Atlanta	54025	Chippewa Hills	29050	Fulton	41160	Kentwood
06020	Au Gres Sims	50080	Chippewa Valley	39050	Galesburg-Augusta	28090	Kingsley
02010	AuTrain-Onota	32040	Church	11160	Galien Twp.	79080	Kingston
63070	Avondale	18010	Clare	82050	Garden City	07040	L'Anse
32010	Bad Axe	63090	Clarenceville	69020	Gaylord	50140	L'Anse Creuse
43040	Baldwin	63190	Clarkston	25070	Genesee	78040	Laingsburg
80020	Bangor (Van Buren)	63270	Clawson	72010	Gerrish-Higgins	57020	Lake City
80240	Bangor Twp.	39020	Climax-Scotts	82290	Gibraltar	25200	Lake Fenton
09030	Bangor Twp. (Bay)	46060	Clinton	21025	Gladstone	31130	Lake Linden-Hubbell
07020	Baraga	50070	Clintondale	26040	Gladwin	63230	Lake Orion
21090	Bark River-Harris	25150	Clio	45010	Glen Lake	50120	Lake Shore (Macomb)
19100	Bath	12010	Coldwater	03440	Glenn	11030	Lakeshore (Berrien)
13020	Battle Creek	56030	Coleman	80110	Gobles	13090	Lakeview (Calhoun)
09010	Bay City	32260	Colfax Twp.	41120	Godfrey-Lee	50130	Lakeview (Macomb)
37040	Beal City	11330	Coloma	41020	Godwin Heights	59090	Lakeview (Montcalm)
51020	Bear Lake	75040	Colon	25050	Goodrich	25280	Lakeville
15010	Beaver Island	38040	Columbia	25030	Grand Blanc	34090	Lakewood
26010	Beaverton	39030	Comstock	70010	Grand Haven	63280	Lamphere
58030	Bedford	41080	Comstock Park	23060	Grand Ledge	33020	Lansing
25240	Beecher	38080	Concord	41010	Grand Rapids	44010	Lapeer
34080	Belding	75050	Constantine	41130	Grandville	80130	Lawrence
05040	Bellaire	70120	Coopersville	62050	Grant	80140	Lawton
23010	Bellevue	78100	Corunna	42030	Grant Twp.	45020	Leland
25060	Bendle	80040	Covert	38050	Grass Lake	49040	Les Cheneaux
25230	Bentley	20015	Crawford AuSable	59070	Greenville	33100	Leslie
11010	Benton Harbor	82230	Crestwood	82300	Grosse Ile Twp.	81070	Lincoln
10015	Benzie County Central	76080	Croswell-Lexington	82055	Grosse Pointe	82090	Lincoln Park
63050	Berkley	33040	Dansville	39065	Gull Lake	25250	Linden
34140	Berlin Twp.	25140	Davison	52040	Gwinn	30040	Litchfield
11240	Berrien Springs	82030	Dearborn	11670	Hagar Twp.	82095	Livonia
27010	Bessemer	82040	Dearborn Heights	35020	Hale	41170	Lowell
21065	Big Bay De Noc	80050	Decatur	03100	Hamilton	53040	Ludington
62470	Big Jackson	76090	Deerfield	82060	Hamtramck	49110	Mackinac Island
54010	Big Rapids	46070	Deerfield	31010	Hancock	16070	Mackinaw City
73170	Birch Run	08010	Delton-Kellogg	38100	Hanover-Horton	46090	Madison (Lenawee)
63010	Birmingham	17050	Detour	32060	Harbor Beach	63140	Madison (Oakland)
46040	Blissfield	82010	Detroit	24020	Harbor Springs	05070	Mancelona
63080	Bloomfield Hills	19010	DeWitt	13070	Harper Creek	81080	Manchester
32250	Bloomfield Twp.	81050	Dexter	82320	Harper Woods	51070	Manistee
80090	Bloomington	31100	Dollar Bay-Tamarack City	18060	Harrison	77010	Manistique
49020	Bois Blanc Pines	14020	Dowagiac Union	64040	Hart	83060	Manton
15020	Boyne City	44050	Dryden	80120	Hartford	23065	Maple Valley
15030	Boyne Falls	58050	Dundee	47060	Hartland	13095	Mar Lee
63180	Brandon	78030	Durand	33060	Haslett	14050	Marcellus
11210	Brandywine	74050	East China	08030	Hastings	67050	Marion
29040	Breckenridge	50020	East Detroit	63130	Hazel Park	76140	Marlette
22030	Breitung Twp.	41090	East Grand Rapids	73210	Hemlock	52170	Marquette
73180	Bridgeport-Spaulding	38090	East Jackson	62060	Hesperia	13110	Marshall
11340	Bridgman	15060	East Jordan	82070	Highland Park	03060	Martin
47010	Brighton	33010	East Lansing	60020	Hillman	74100	Marysville
17140	Brimley	34340	Easton Twp.	30020	Hillsdale	33130	Mason (Ingham)
46050	Britton-Macon	23050	Eaton Rapids	70020	Holland	58090	Mason (Monroe)
12020	Bronson	11250	Eau Claire	63210	Holly	53010	Mason County Central
76060	Brown City	82250	Ecorse	33070	Holt	53020	Mason County Eastern
11310	Buchanan	14030	Edwardsburg	61120	Holton	80150	Mattawan
28035	Buckley	05060	Elk Rapids	13080	Homer	79090	Mayville
73080	Buena Vista	32050	Elkton-Pigeon-Bay Port Laker	03070	Hopkins	57030	McBain
56020	Bullock Creek	05065	Ellsworth	72020	Houghton Lake	82045	Melvindale-North Allen Park
75020	Burr Oak	31070	Elm River Twp.	31110	Houghton-Portage	74120	Memphis
02020	Burt Twp.	49055	Engadine	47070	Howell	75060	Mendon
78020	Byron	21010	Escanaba	46080	Hudson	55100	Menominee
41040	Byron Center	09050	Essexville-Hampton	70190	Hudsonville		
83010	Cadillac	67020	Evart				

**Review this label.** If the information is correct and your filing status is the same as last year (single, married filing jointly, or married filing separately), place the label on the address block of your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this booklet to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

56050	Meridian	17090	Pickford	02080	Superior Central
73230	Merrill	47080	Pinckney	45050	Suttons Bay
83070	Mesick	09090	Pinconning	73255	Swan Valley
38120	Michigan Center	67055	Pine River	25180	Swartz Creek
21135	Mid Peninsula	30060	Pittsford	48040	Tahquamenon
56010	Midland	03010	Plainwell	35030	Tawas
81100	Milan	82100	Plymouth-Canton	82150	Taylor
79100	Millington	63030	Pontiac	46140	Tecumseh
68010	Mio-AuSable	32130	Port Hope	13130	Tekonsha
61060	Mona Shores	74010	Port Huron	08050	Thornapple Kellogg
58010	Monroe	39140	Portage	75080	Three Rivers
59045	Montabella	34110	Portland	28010	Traverse City
61180	Montague	71060	Posen	82155	Trenton
25260	Montrose	23090	Pottersville	59080	Tri County
49070	Moran Twp.	52100	Powell Twp.	63150	Troy
46100	Morenci	12040	Quincy	32170	Ubly
54040	Morley Stanwood	21060	Rapid River	13135	Union City
78060	Morrice	61210	Ravenna	79145	Unionville-Sebewaing
50160	Mt. Clemens	30070	Reading	50210	Utica
25040	Mt. Morris	82110	Redford Union	82430	Van Buren
37010	Mt. Pleasant	67060	Reed City	50220	Van Dyke
02070	Munising	79110	Reese	69040	Vanderbilt
61010	Muskegon	61220	Reeths-Puffer	38020	Vandercook Lake
61020	Muskegon Heights	52110	Republic-Michigamme	79150	Vassar
38130	Napoleon	50180	Richmond	32650	Verona Twp.
52090	Negaunee	82120	River Rouge	59150	Vestaburg
11200	New Buffalo	11033	River Valley	39170	Vicksburg
50170	New Haven	82400	Riverview	27070	Wakefield-Marenisco
78070	New Lothrop	63260	Rochester	30080	Waldron
62070	Newaygo	41210	Rockford	64090	Walkerville
52015	N.I.C.E. (Ishpeming)	71080	Rogers City	63290	Walled Lake
11300	Niles	50190	Romeo	50230	Warren
30050	North Adams-Jerome	82130	Romulus	50240	Warren Woods
44090	North Branch	50030	Roseville	63300	Waterford
55115	North Central	63040	Royal Oak	27080	Watersmeet Twp.
22045	North Dickinson	17110	Rudyard	11320	Watervliet
32080	North Huron	73010	Saginaw City	33215	Waverly
61230	North Muskegon	73040	Saginaw Twp.	03040	Wayland Union
45040	Northport	81120	Saline	82160	Wayne-Westland
41025	Northview	46130	Sand Creek	33220	Webberville
82390	Northville	76210	Sandusky	52160	Wells Twp.
38140	Northwest	34120	Saranac	63160	West Bloomfield
22025	Norway-Vulcan	03080	Saugatuck	65045	West Branch-Rose City
75100	Novatawa	17010	Sault Ste. Marie	36025	West Iron County
63100	Novi	39160	Schoolcraft	70070	West Ottawa
63250	Oak Park	64080	Shelby	38010	Western
61065	Oakridge	37060	Shepherd	82240	Westwood
33170	Okemos	32610	Sigel Twp. 3 (Adams)	25210	Westwood Heights
23080	Olivet	32620	Sigel Twp. 4 (Eccles)	62090	White Cloud
71050	Onaway	32630	Sigel Twp. 6 (Kipper)	75070	White Pigeon
23490	Oneida Twp.	11830	Sodus Twp.	66070	White Pine
51060	Onkama	80010	South Haven	17160	Whitefish
46110	Onsted	50200	South Lake	58110	Whiteford
66050	Ontonagon	63240	South Lyon	61240	Whitehall
61190	Orchard View	82140	South Redford	81140	Whitmore Lake
35010	Oscoda	63060	Southfield	35040	Whittemore Prescott
03020	Otsego	82405	Southgate	33230	Williamston
19120	Ovid-Elsie	41240	Sparta	81150	Willow Run
32090	Owendale-Gagetown	70300	Spring Lake	16100	Wolverine
78110	Owosso	38150	Springport	82365	Woodhaven-Brownstown
63110	Oxford	73240	St. Charles	82170	Wyandotte
34040	Palo	49010	St. Ignace	41026	Wyoming
39130	Parchment	19140	St. Johns	74130	Yale
80160	Paw Paw	11020	St. Joseph	81020	Ypsilanti
76180	Peck	29100	St. Louis	70350	Zeeland
24040	Pellston	06050	Standish-Sterling		
13120	Pennfield	31140	Stanton Twp.		
64070	Pentwater	55120	Stephenson		
78080	Perry	33200	Stockbridge		
24070	Petoskey	75010	Sturgis		
19125	Pewamo-Westphalia	58100	Summerfield		

## Treasury Offices

Commonly used forms are available at Treasury offices listed below. Treasury office staff do not prepare tax returns.

### DETROIT

Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

### DIMONDALE \*

7285 Parsons Drive  
(\*NOT a mailing address)

### ESCANABA

State Office Building, Room 7  
305 Ludington Street  
(open 8 - 12 only)

### FLINT

State Office Building, 7th Floor  
125 E. Union Street

### GRAND RAPIDS

State Office Building, 2nd Floor  
350 Ottawa Avenue, NW - Unit 17

### STERLING HEIGHTS

41300 Dequindre Road, Suite 200

### TRAVERSE CITY

701 S. Elmwood Avenue, 4th Floor  
(open 8 - 12 only)

**Point. Click. File.**



[www.Mlfastfile.org](http://www.Mlfastfile.org)